



Ending Intimate Partner Violence • Empowering Survivors • Ensuring Safe Communities

**FINANCIAL STATEMENTS AND
OMB UNIFORM GUIDANCE REPORTS**

FOR THE YEAR ENDED JUNE 30, 2024



Independent Auditor's Report

Board of Directors
Greater Washington Jewish Coalition Against Domestic Abuse, Inc.
Rockville, MD

Opinion

We have audited the accompanying financial statements of Greater Washington Jewish Coalition Against Domestic Abuse, Inc. (JCADA), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of JCADA as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of JCADA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about JCADA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of JCADA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about JCADA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the

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financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2025 on our consideration of JCADA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of JCADA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering JCADA's internal control over financial reporting and compliance.

Bethesda, Maryland
February 13, 2025



Certified Public Accountants

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Statement of Financial Position
June 30, 2024**

Assets

| | | |
|----------------------------------------|-----------|------------------|
| Cash and Cash Equivalents | \$ | 614,528 |
| Cash and Cash Equivalents - Restricted | | 13,328 |
| Grants Receivable | | 366,704 |
| Prepaid Expenses | | 18,336 |
| Other Assets | | 8,334 |
| Property and Equipment - Net | | 30,994 |
| Right of Use (ROU) Asset | | 368,135 |
| Total Assets | \$ | 1,420,359 |

Liabilities and Net Assets

Liabilities

| | | |
|---------------------------------------|----|----------------|
| Accounts Payable and Accrued Expenses | \$ | 103,394 |
| Lease Liability | | 456,950 |
| Total Liabilities | | 560,344 |

Net Assets

| | | |
|-----------------------------------------|-----------|------------------|
| Without Donor Restrictions | | 846,687 |
| With Donor Restrictions | | 13,328 |
| Total Net Assets | | 860,015 |
| Total Liabilities and Net Assets | \$ | 1,420,359 |

See accompanying Notes to Financial Statements.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Statement of Activities
For The Year Ended June 30, 2024**

| | Without Donor Restrictions | With Donor Restrictions | Total |
|------------------------------------------|-------------------------------|----------------------------|-------------------|
| Revenues, and Other Support | | | |
| Contributions | \$ 565,259 | \$ - | \$ 565,259 |
| Grants | 1,591,753 | - | 1,591,753 |
| In-Kind Contributions | 45,948 | - | 45,948 |
| Net Assets Released from Restrictions | 9,950 | (9,950) | - |
| Total Revenues, and Other Support | 2,212,910 | (9,950) | 2,202,960 |
| Expenses | | | |
| Program Services | | | |
| Direct Support | 1,514,011 | - | 1,514,011 |
| Education and Outreach | 381,346 | - | 381,346 |
| Total Program Service Expense | 1,895,357 | - | 1,895,357 |
| General & Administrative | 251,794 | - | 251,794 |
| Fundraising | 183,748 | - | 183,748 |
| Total Supporting Service Expense | 435,542 | - | 435,542 |
| Total Expenses | 2,330,899 | - | 2,330,899 |
| Change in Net Assets | (117,989) | (9,950) | (127,939) |
| Net Assets, Beginning of Year | 964,676 | 23,278 | 987,954 |
| Net Assets, End of Year | \$ 846,687 | \$ 13,328 | \$ 860,015 |

See accompanying Notes to Financial Statements.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Statement of Functional Expenses
For The Year Ended June 30, 2024**

| | <u>Direct Support</u> | <u>Education and Outreach</u> | <u>General & Administrative</u> | <u>Fundraising</u> | <u>Total</u> |
|-------------------------------|-----------------------|-----------------------------------|-----------------------------------------|--------------------|---------------------|
| Personnel | 1,178,517 | \$ 299,499 | \$ 208,450 | \$ 174,448 | \$ 1,860,914 |
| Professional Fees | 139,665 | 39,288 | 29,743 | 1,775 | 210,471 |
| Occupancy | 71,400 | 20,555 | 3,737 | 1,869 | 97,561 |
| Office Expense | 54,933 | 13,801 | 6,765 | 4,494 | 79,993 |
| Depreciation and Amortization | 8,965 | 2,739 | 498 | 249 | 12,451 |
| Insurance | 8,735 | 2,734 | 494 | 249 | 12,212 |
| Advertising | 343 | 105 | 217 | 10 | 675 |
| Travel | 4,615 | 1,873 | 369 | 536 | 7,393 |
| Client Expenses | 43,465 | - | - | - | 43,465 |
| Bank and Other Fees | 10 | 3 | 868 | - | 881 |
| Dues and Subscriptions | 3,363 | 749 | 653 | 118 | 4,883 |
| Total | \$ 1,514,011 | \$ 381,346 | \$ 251,794 | \$ 183,748 | \$ 2,330,899 |

See accompanying Notes to Financial Statements.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Statement of Cash Flows
For The Year Ended June 30, 2024**

| Cash Flows from Operating Activities | |
|--------------------------------------------------------|-------------------|
| Increase (Decrease) in Net Assets | \$ (127,939) |
| Adjustments to Reconcile Changes in Net Assets | |
| To Net Cash Provided by (Used in) Operating Activities | |
| Depreciation and Amortization | 12,451 |
| Amortization of Right of Use (ROU) Asset | 39,038 |
| (Increase) Decrease in Assets | |
| Grants Receivable | 39,929 |
| Prepaid Expenses | (8,593) |
| Increase (Decrease) in Liabilities | |
| Accounts Payable and Accrued Expenses | 1,864 |
| Lease Liability | <u>(32,283)</u> |
| Net Cash Provided by (Used in) Operating Activities | <u>(75,533)</u> |
| Cash Flows from Investing Activities | |
| Sale (Purchases) of Investments | 248,534 |
| Purchases of Property and Equipment | <u>(6,848)</u> |
| Net Cash Provided by (Used in) Investing Activities | <u>241,686</u> |
| Increase (Decrease) in Cash and Cash Equivalents | 166,153 |
| Cash and Cash Equivalents, Beginning of Year | <u>461,703</u> |
| Cash and Cash Equivalents, End of Year | <u>\$ 627,856</u> |

See accompanying Notes to Financial Statements.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

Notes to Financial Statements June 30, 2024

1. ORGANIZATION

The Greater Washington Jewish Coalition Against Domestic Abuse, Inc. (JCADA) is a nonprofit organization incorporated under the laws of the state of Maryland in 1999. JCADA's mission is to empower victims of intimate partner violence ("IPV") to become empowered and live safely; educate the community about IPV and the appropriate responses; and prevent future generations from experiencing IPV.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of JCADA have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which requires JCADA to report information regarding its financial position and activities in accordance with the accrual basis of accounting and the following net asset classifications:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of JCADA. These net assets may be used at the discretion of management and the Board of Directors.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of JCADA or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. As of June 30, 2024, there were no net assets with perpetual restrictions.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

JCADA considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

Restricted Cash

Restricted cash consists of donations received and segregated for the Emergency Assistance Fund.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Notes to Financial Statements
June 30, 2024**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants Receivable

Grants receivable are stated at unpaid balances less an allowance for doubtful accounts. JCADA provides for losses on grants receivables using the allowance method. The allowance is based on experience and other circumstances. Uncollectible grants receivable are charged off when management determines the receivable will not be collected. Management considers all outstanding grants receivable to be fully collectible. Accordingly, an allowance for doubtful accounts has not been established. Grants receivable are expected to be collected within one year.

Property and Equipment

Property and equipment are capitalized at cost if unit costs exceed \$500. Otherwise the items are expensed when paid, including repairs and maintenance. Depreciation and amortization is computed on the straight-line method over the estimated useful life of the asset.

Right of Use Asset and Lease Liability

The right of use asset and lease liability are recognized at the commencement date of the lease agreement based on the present value of lease payments over the lease term using JCADA's estimated incremental borrowing rate or implicit rate, when readily determinable. The asset is amortized on a straight-line basis over the lease term and is reflected as occupancy expense in the accompanying financial statements. The lease liability is reduced as cash payments are made under the terms of the lease. Interest is charged to occupancy expense for the difference. Short-term operating leases, which have an initial term of twelve months or less, are not recorded on the statement of financial position.

Revenue Recognition

Grants and contributions, including unconditional promises to give, are recognized in the appropriate category of net assets as revenues in the period received or pledged. The Organization has determined that all revenue streams are nonreciprocal and follow the contribution rules. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Awards from the United States Government are for direct and indirect program costs are both nonreciprocal and conditional and are recognized as contributions when the revenue becomes unconditional (generally when qualifying expenditures are incurred). Contributions of assets, other than cash, are recorded at their estimated fair value at the date of gift. Contributed services and materials are recorded at their estimated fair value if they would otherwise be purchased if not provided by donation and provided by professionals in their field.

Functional Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, the categories of expenses that are attributable to more than one program or supporting function have been allocated among the programs and supporting services based on time and effort.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Notes to Financial Statements
June 30, 2024**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

Advertising costs are expensed as incurred. Advertising expenses were \$675 for the year ended June 30, 2024.

Income Taxes

JCADA is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, JCADA may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of JCADA and various positions related to the potential sources of unrelated business taxable income (UBIT).

The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities at June 30, 2024.

JCADA's policy would be to recognize interest and penalties, if any, on tax positions related to its unrecognized tax benefits in income tax expense in the financial statements. No interest and penalties were assessed or recorded during 2024. Management believes it is no longer subject to income tax examinations for years prior to 2021.

New Accounting Pronouncements

In June 2016, the FASB issued ASU 2016-13, Financial Instruments – Credit Losses (Topic 326). This guidance requires JCADA to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. This standard was adopted in the current fiscal year and did not have a significant impact on the financial statements.

Subsequent Events

Management has evaluated subsequent events through February 13, 2025 the date which the financial statements were available to be issued. The accompanying financial statements recognize the effects of subsequent events that provided evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. The accompanying financial statements do not recognize the effect of subsequent events with conditions that did not exist at the statement of financial position date, but disclosures of such events, if any, are included in the accompanying notes.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

Notes to Financial Statements June 30, 2024

3. CONCENTRATION OF CREDIT RISK

JCADA maintains its cash balances at a financial institution. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. As of June 30, 2024, JCADA's bank balances exceeded FDIC coverage by approximately \$236,000. JCADA believes its credit risk is not significant. Immediately after year end, a certificate of deposit was purchased which brought the bank balances below the FDIC threshold.

4. PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2024 was as follows:

| | |
|-------------------------------------------------|------------------|
| Furniture and Equipment | \$ 115,272 |
| Software | 8,200 |
| Hardware | 11,557 |
| Leasehold Improvements | <u>37,988</u> |
| Less: Accumulated Depreciation and Amortization | <u>(142,023)</u> |
| | <u>\$ 30,994</u> |

Depreciation and amortization for the year ended June 30, 2024 was \$12,451.

5. LINE OF CREDIT

JCADA had a secured \$170,000 working line of credit with Eagle Bank. The line called for monthly interest payments based upon the Wall Street Journal U.S. Prime Rate (Index) plus 1.5 percentage points. During the year ended June 30, 2024, the line of credit was closed.

6. LEASE COMMITMENT

JCADA amended its operating lease for office space in Rockville, Maryland that expires in June 2028. The lease liability is recorded based on the present value of the future payments of the lease, discounted at an estimated incremental borrowing rate of 2.9%, based on comparable interest rates available to JCADA under borrowing arrangements for a similar amount and duration of the lease (remaining term method). JCADA has established a right of use asset equal to the remaining lease liability under the lease agreement.

As of June 30, 2024, the lease liability was as follows:

| | |
|------------------------------------------|-------------------|
| 2025 | \$ 115,936 |
| 2026 | 119,415 |
| 2027 | 122,997 |
| 2028 | 126,687 |
| Less Amount Representing Interest (2.9%) | <u>(28,085)</u> |
| | <u>\$ 456,950</u> |

Occupancy expense under the operating lease for the year ended June 30, 2024 was \$97,561.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Notes to Financial Statements
June 30, 2024**

7. NET ASSETS

Net assets with donor restrictions as of June 30, 2024 were as follows:

| | <u>Beginning of Year</u> | <u>Contributions</u> | <u>Releases</u> | <u>End of Year</u> |
|------------------------------|------------------------------|----------------------|-----------------|--------------------|
| Victims of Domestic Violence | \$ 23,278 | \$ - | \$ (9,950) | \$ 13,328 |

Net assets without donor restrictions as of June 30, 2024 were undesignated.

8. IN-KIND CONTRIBUTIONS

JCADA receives significant in-kind contributions of pro bono services for advocacy, legal and clinical services. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The fair value of the pro bono services is the cost that JCADA would have paid, if the services were not donated.

JCADA recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation. The pro bono services and donated rent were recorded as program expenses in the statement of functional expenses.

During the year ended June 30, 2024, JCADA's in-kind contributions totaled \$45,948 and were allocated as follows:

| | <u>Direct Support</u> | <u>Education and Outreach</u> | <u>General & Administrative</u> | <u>Fundraising</u> | <u>Total</u> |
|-------------------|-----------------------|---------------------------------------|-----------------------------------------|--------------------|--------------|
| Professional Fees | \$ 43,387 | \$ 2,013 | \$ 366 | \$ 182 | \$ 45,948 |

9. OTHER COMMITMENTS AND CONTINGENCIES

From time to time, JCADA may become involved in legal claims arising in the ordinary course of its activities. In the opinion of management, the outcome of any legal proceedings would be covered by JCADA's insurance policies subject to normal deductibles, and accordingly, would not have a material effect on its financial position or changes in net assets.

Regulatory agencies may initiate administrative proceedings alleging that the Organization programs, employees, or agents violate statutes and regulations and seek to impose monetary penalties on the Organization. The Organization could be required to incur significant costs to respond to regulatory investigations or defend against civil lawsuits and, if the Organization does not prevail it could be required to pay substantial amounts of money in damages, settlement amounts or penalties.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Notes to Financial Statements
June 30, 2024**

10. AVAILABILITY AND LIQUIDITY

The following represents JCADA's financial assets at June 30, 2024:

| | |
|----------------------------------------------------------------------------------------|-------------------|
| Financial Assets at Year End: | |
| Cash and Cash Equivalents | \$ 627,856 |
| Grants Receivable | <u>366,704</u> |
| Total Financial Assets | <u>994,560</u> |
| Less Amounts Not Available To Be Used Within One Year: | |
| Net Assets With Donor Restrictions | 13,328 |
| Less: Net Assets With Purpose Restrictions To Be Met in Less Than a Year | <u>(13,328)</u> |
| | <u>-</u> |
| Financial Assets Available to Meet General Expenditures Over the Next Twelve Months | <u>\$ 994,560</u> |

As part of JCADA's liquidity management plan, cash in excess of daily requirements is transferred to income-generating accounts, when practical.

11. SUBSEQUENT EVENT

Subsequent to year end, JCADA eliminated its legal department program which resulted in the reduction of three positions.

Supplementary Information

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2024**

| <u><i>Federal Agency/Program</i></u> | <u><i>Federal Assistance Listing Number</i></u> | <u><i>Federal/Pass Through Grant Number</i></u> | <u><i>Federal Expenditure</i></u> | <u><i>Passed Through to Subrecipients</i></u> |
|------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|
| Department of Justice Passed through Virginia Department of Criminal Justice Services | | | | |
| Crime Victim Assistance | 16.575 | 2020-V2-GX-0048, 15POVC-21-GG-00602- ASSI,15POVC-22-GG- 00681-ASSI / 24- B8625VP22 | \$ 134,561 | \$ - |
| Passed through Maryland Governor's Office of Crime Control and Prevention | | | | |
| Crime Victim Assistance | 16.575 | 15POVC-22-GG-00758/ VOCA-2022-0002 | 154,156 | - |
| Total Crime Victim Assistance | | | <u>288,717</u> | <u>-</u> |
| Violence Against Women Formula Grants | 16.588 | VAWA-2022-0033 | 4,146 | - |
| Violence Against Women Formula Grants | 16.588 | VAWA-2023-0032 | 46,583 | - |
| Total Violence Against Women Formula Grants | | | <u>50,729</u> | <u>-</u> |
| Passed through Office on Violence Against Women | | | | |
| Grants for Outreach and Services to Underserved Populations | 16.889 | 15JOVW-21-GG-00201- UNDE/ FAW-164035 | 143,446 | 1,250 |
| Total Grants for Outreach and Services to Underserved Populations | | | <u>143,446</u> | <u>1,250</u> |
| <i>Total Department of Justice</i> | | | <u>482,892</u> | <u>1,250</u> |

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2024**

Department of Health and Human Services

Direct

Congressional Directives - Infrastructure to Provide
Sustainable Holistic Care to Victims of Intimate Partner
Violence
Total Congressional Directives

| | | | |
|--------|---------------------|----------------|----------|
| 93.493 | 6H79FG000875-01M006 | 118,757 | - |
| | | <u>118,757</u> | <u>-</u> |

Passed through DC Department of Human Services

Family Violence Prevention and Services/Domestic Violence
Shelter and Supportive Services
Family Violence Prevention and Services/Domestic Violence
Shelter and Supportive Services

| | | | |
|--------|------------------|--------|---|
| 93.671 | JA-FSA-0733-2-23 | 20,747 | - |
| 93.671 | JA-FSA-0733-2-22 | 63,919 | - |

Passed through Maryland Network Against Domestic Violence

Family Violence Prevention and Services/Domestic Violence
Shelter and Supportive Services
Family Violence Prevention and Services/Domestic Violence
Shelter and Supportive Services
Total Family Violence Prevention and Services/Domestic
Violence Shelter and Supportive Services

| | | | |
|--------|----------------|----------------|----------|
| 93.671 | FVPA-2023-0011 | 140,531 | - |
| 93.671 | SFCF-2023-0017 | 5,947 | - |
| | | <u>231,144</u> | <u>-</u> |

Total Department of Health and Human Services

| | |
|----------------|----------|
| <u>349,901</u> | <u>-</u> |
|----------------|----------|

Total Expenditures of Federal Awards

| | |
|-------------------|-----------------|
| <u>\$ 832,793</u> | <u>\$ 1,250</u> |
|-------------------|-----------------|

The accompanying Notes are an integral part of this Schedule.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Notes to Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2024**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) reflects the federal grant activity of Greater Washington Jewish Coalition Against Domestic Abuse, Inc. (JCADA) for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of JCADA, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of JCADA.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

JCADA had no federally funded insurance programs or loan guarantees during the year ended June 30, 2024.

JCADA has elected to use the 10-percent de-minimus indirect cost rate allowed under the Uniform Guidance.

3. MAJOR PROGRAMS

The requirements of the Uniform Guidance require all major programs, as determined by the auditor on a risk-based approach, be subject to specific control and/or compliance testing. In determining that at least 40% of federal expenditures were tested in accordance with single audit requirements, the following calculation was made:

| | | |
|-------------------------------------------------------------------------|----|----------------|
| Total Federal Awards per the Schedule of Expenditures of Federal Awards | \$ | 832,793 |
| 40% of Federal Expenditures | | 333,117 |
| Programs Selected for Testing: | | |
| 16.575 Crime Victim Assistance | \$ | 288,717 |
| 93.493 Congressional Directives | | 118,757 |
| Total Programs Selected for Testing | \$ | <u>407,474</u> |
| Percent of Total Federal Expenditures Tested | | 49% |



Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of
Greater Washington Jewish Coalition Against Domestic Abuse, Inc.
Rockville, MD

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Greater Washington Jewish Coalition Against Domestic Abuse, Inc. (JCADA (a nonprofit organization, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered JCADA's internal control over financial reporting (internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of JCADA's internal control. Accordingly, we do not express an opinion on the effectiveness of JCADA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether JCADA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Bethesda, Maryland
February 13, 2025



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors of
Greater Washington Jewish Coalition Against Domestic Abuse, Inc.
Rockville, MD

Report on Compliance for Each Major Federal Program

We have audited Greater Washington Jewish Coalition Against Domestic Abuse, Inc.'s (JCADA) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on JCADA's major federal program for the year ended June 30, 2024. JCADA's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, JCADA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Greater Washington Jewish Coalition Against Domestic Abuse, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of JCADA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to JCADA's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on JCADA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it JCADA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding JCADA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of JCADA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of JCADA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type

of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Bethesda, Maryland
February 13, 2025

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024**

Summary of Auditors' Results

Section I – Summary of Independent Auditor's Results

Financial Statements:

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes, X no
- Significant deficiencies relating to the audit of the financial statements reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*? _____ yes, X no

Noncompliance material to financial statements noted? _____ yes, X no

Federal Awards:

Type of auditors' report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? _____ yes, X no
- Significant deficiencies relating to the audit of the major Federal award programs reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance? _____ yes, X no

Any audit findings that are required to be reported in accordance with the Uniform Guidance (2 CFR 200.516(a))? _____ yes, X no

Identification of major programs:

| Federal Grantor/Program or Cluster Title | Assistance Listing | Federal Expenditures |
|------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| Department of Justice | | |
| Crime Victim Assistance | 16.575 | \$ 134,561 |
| Crime Victim Assistance | 16.575 | 154,156 |
| Department of Health and Human Services | | |
| Congressional Directives - Infrastructure to Provide Sustainable Holistic Care to Victims of Intimate Partner Violence | 93.493 | <u>118,757</u> |
| Total Federal Awards Selected for Testing | | <u>\$ 407,474</u> |

Dollar threshold used for distinguishing between Type A and Type B programs: \$750,000.

JCADA Auditee qualified as low-risk auditee? _____ yes, X no

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024**

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

There were no questioned costs for federal awards (as defined in section 2 CFR 200.516(a)) that are required to be reported.

Greater Washington Jewish Coalition Against Domestic Abuse, Inc.

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024**

Audit finding: 2023-001: Reporting – Late Submission of Reports

ALN and program name: 16.575 Crime Victim Assistance

Agency: Department of Justice

Year finding initially occurred: 2023

Status: Corrected